



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549

January 17, 2025

Gary Gerson
Chief Financial Officer
Gladstone Commercial Corporation
1521 Westbranch Drive, Suite 100
McLean, VA 22102

Re: Gladstone Commercial Corporation
Form 10-K for the fiscal year ended December 31, 2023
File No. 001-33097

Dear Gary Gerson:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

Division of Corporation Finance
Office of Real Estate & Construction

cc: Michael LiCalsi